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PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

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The President's Advisory Panel on Federal Tax Reform
1440 New York Avenue NW
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Washington, DC 20220

Dear members of the President's Tax Panel:

Speaking for those of us that have had our property taken or seized by the IRS, I, an individual, urge you to carefully consider the severe and autocratic exercise of power vested upon the government by the Constitution and put to use to disturb a man in his right and possession by non-existing law.

There exists, as far as I know, no violation of the Constitution in the tax Code, however, the problem is not with the Code, the problem lies in the unlawful enforcement of the written law. The majority of the Acts of Congress codified in the various Codes of the United States are fairly clear and a man with average intelligence can understand the law to guide his life and his business affairs. The Internal Revenue Code is an exception, it is written to deceive and with the deference of the court to the IRS on points of law, without an examination of the written law, WE, the people who are forced to pay, are unable to receive justice under the written law because the written law does not mean what it says or says what it means.

I will only provide an example or two and should you require more I can provide many more. The purpose of these examples is a showing of the arbitrary and capricious manner in which the IRS enforces the law to seize property and place individuals in prison.

Example 1:

Let us take Section 6631 in part, this is the section of the law that the IRS uses to seize property of everyone no matter if the law is limited to *"the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official."* The IRS uses this section as an authority to levy. I ask you, Do you see any thing in that law that it applies to others than those mentioned?

The following is taken directly from the Code.

a) Authority of Secretary If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

Since Congress has been delegated by the Constitution at Article I Section 8 clause [18.] *To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof;* the power to lay and collect Taxes is a Power of Congress at Article 1 Section 8 clause 1; and Congress has delegated to the IRS, a corporation or

independent agency of the Executive Department (see the government manual), the power to make regulations, to carry out the will of the people through Congress; its regulations have been codified in Title 26 U.S.C. Nowhere in the statutes, the law of Congress, does it give the power to the IRS to levy any one other than those mentioned Section 6331. This is an usurpation of power.

Example 2

Let us now visit the laws upon which the IRS relies to throw people in prison for attempt to evade or defeat tax or failure to file a return. The favorites are: Sections 7201 and 7203.

Section 7201. Attempt to evade or defeat tax.

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution.

Section 7203. Willful failure to file return, supply information, or pay tax

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution. In the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under section 6654 or 6655 with respect to such failure. In the case of a willful violation of any provision of section 6050I, the first sentence of this section shall be applied by substituting "felony" for "misdemeanor" and "5 years" for "1 year".

A careful reading by any man of ordinary intelligence defending himself in court can see that both of these sections used to bring criminal charges are "penalty" sections. The Tax "imposed by this title" or required by this title, or required by law or regulations is never mentioned in the indictments because the Constitution forbids the enforcement of the Income tax on individuals

not engaged in a revenue taxable activity. Congress has not made law for such enforcement, just ask them or look for it in the law of the United State, it does not exist. So they just use these penalty sections to violate your rights because the judges have in essence ruled that the tax "imposed by this title" or required by this title, or required by law or regulations doesn't matter. As mentioned before the judges assist the IRS in denying "due process of law". When we enter the court and ask for the law that requires individuals not involved in a revenue taxable activity to be subjected the tax to the law, you get nothing in return for the asking except harsher penalties to educate you not to ask for the law.

I do not know who you, in this panel are, all I know is that you are a President's Advisory Panel on Federal Tax Reform, making recommendations on fundamental tax reform and that you are seeking comments from the public regarding the current tax system. **AS APPLIED** the tax law is arbitrary, capricious, unconstitutional and without legal foundation, which is proven by the law of the United States, no matter what the judges of the courts have ruled, just read the law. The President of the United States appoints the judges who rule on law (sic), enforced by an agency of the President, law that does not exist to deprive us, not involved in a revenue taxable activity, of our property. PLEASE DO NOT, as the courts always do when I challenge the law of the United States, take my comments as saying that the tax laws are unconstitutional. I personally know that the tax laws are constitutional, however, AS APPLIED, are unconstitutional.

Your challenges to my comments above are welcomed, I will answer any and all questions you ask.


Before I continue ASK YOURSELF THIS QUESTIONS, *In what manner and under what conditions did I decide that I am liable for the tax the IRS is enforcing against me.* Did my Mother tell me?, did I read it in the law?, do I do it out of fear? Your answer will tell you much

about yourself and the enforcement.

Do not be fooled by your own presumptions and assumptions, *ask where is your authority to enforce this law against me*. Well believe it or not, as Ripley would say, they will not answer to that question.

As a President's tax panel, did you take an oath?? Does such oath bother your conscious when you read the law if it is different to what the IRS says it is! Don't let it bother you, you have all the resources given by the people of this country through taxes to defend you against those same people who seek justice that cannot afford an attorney because the IRS has taken their bank account and their property which is everything they need to fight. No bank account, no property, and you want us to help you take on the IRS, YOU MUST BE NUTS. Yes we are nuts but we continue to belligerently claim our vested rights.

Respectfully submitted in search of the due process of law, which is a right vested by the Fifth Amendment to the Constitution for the United States of America.



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